

Individual Income Tax Rates, 1984

By Daniel Holik and Robert Kalish*

Individual income tax data for Tax Year 1984 reflected both an expanding economy and the final phase of tax rate reductions mandated by the Economic Recovery Tax Act of 1981 (ERTA) [1, 2]. A \$202 billion increase in adjusted gross income (AGI) and a \$155 billion increase in taxable income led to a 10-percent increase in total income tax from \$274 billion for Tax Year 1983 to \$302 billion for Tax Year 1984, the first increase in tax since 1981 (Figure

A). On a return basis, the average total income tax on returns that showed a tax for 1984 was \$3,698, a \$184 increase from 1983, as shown in Figure B. (Constant dollar total-income tax per return data are also presented in Figure B).

The average tax rate on returns that showed a tax was 14.4 percent of AGI--down slightly from 1983. The AGI class of the median taxable

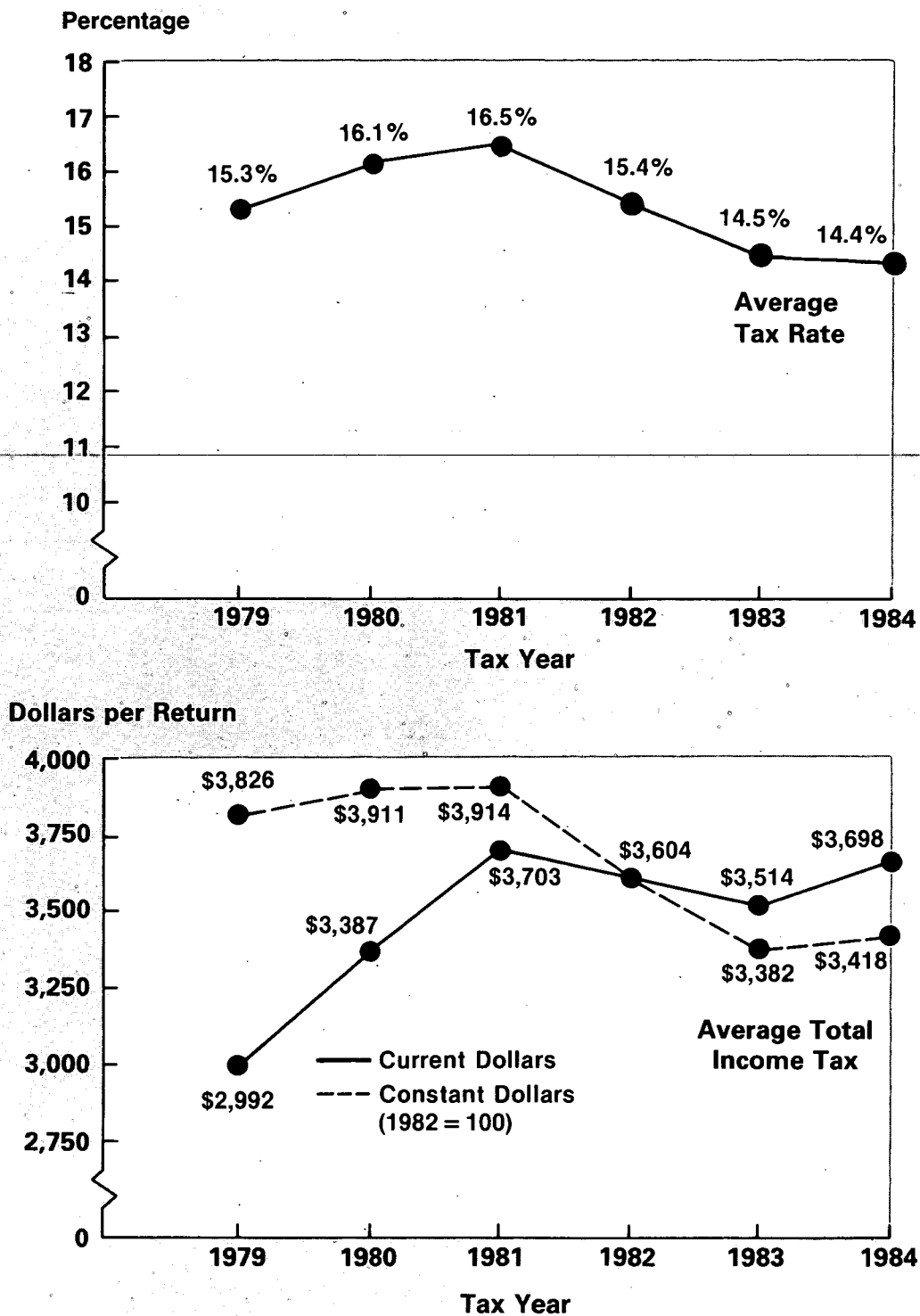
Figure A.--Adjusted Gross Income, Total Income Tax, Average Total Income Tax, and Average Tax Rate, 1979-1984

Tax Year	Total number of returns	Taxable returns	
		Number of returns	Adjusted gross income (billion)
	(1)	(2)	(3)
1979	92,694,302	71,694,983	\$1,402
1980	93,902,469	73,906,244	1,556
1981	95,396,123	76,724,724	1,721
1982	95,337,432	77,035,300	1,804
1983	96,321,310	78,016,323	1,895
1984	99,438,708	81,639,509	2,097

Tax Year	Taxable returns--Continued			
	Total income tax (billions)	Average adjusted gross income (dollars per taxable return)	Average total income tax (dollars per taxable return)	Average tax rate
	(4)	(5)	(6)	(7)
1979	\$214	\$19,559	\$2,992	15.3%
1980	250	21,055	3,387	16.1
1981	284	22,433	3,703	16.5
1982	278	23,415	3,604	15.4
1983	274	24,292	3,514	14.5
1984	302	25,687	3,698	14.4

NOTE: The average total income tax per return and average tax rate were calculated before rounding. Average tax rate was computed as a percentage of adjusted gross income.

**Figure B.
Taxable Returns: Average Tax Rate and
Average Total Income Tax, 1979-1984**



Note: Constant dollar data were derived using the Implicit Price Deflator for Personal Consumption Expenditures, U.S. Department of Commerce, Bureau of Economic Analysis

return for 1984 increased to between \$19,000 and \$20,000 from between \$17,000 and \$19,000 for 1983 [3]. For further information on the number of returns, income tax, and average tax by size of AGI, see Table 3 at the end of this report.

CALCULATION OF TAXES FOR 1984

For Tax Year 1984, taxpayers used one of four tax rate schedules, depending on the taxpayer's filing status. There were separate schedules for: married persons filing joint returns; married persons filing returns separately from their spouses; individuals qualifying as heads of households; and single individuals [4]. The tax rates in each schedule ranged from 0 to 50 percent [5].

The application of different tax rates from a schedule to a particular return is illustrated in Figure C, which shows how tax was calculated for 1984 for a married couple with a \$22,000 AGI filing a joint return and not itemizing their deductions. Taxpayers who filed joint returns for 1984 had a tax rate of 0 percent for the first \$3,400 of taxable income, a rate of 11 percent applied to the next \$2,100, a rate of 12 percent applied to the next \$2,100, and so forth.

Figure C.--Calculation of Tax, Joint Return With Income Subject to Tax at Regular Rates, 1984

Adjusted gross income	\$22,000
Exemption amount (2 X \$1,000)	-2,000
Taxable income.....	\$20,000

Derivation of Tax Computed from the Tax Rate Schedule

	Tax
First \$3,400 taxed at 0%	\$0
Next \$2,100 taxed at 11%	231
Next \$2,100 taxed at 12%	252
Next \$4,300 taxed at 14%	602
Next \$4,100 taxed at 16%	656
Next \$4,000 taxed at 18%	720

Totals \$20,000..... \$2,461

To simplify tax computation and reduce errors, taxpayers with less than \$50,000 of taxable income (except those using income averaging) were required to use the 1984 Tax Table instead of the tax rate schedules to determine tax. The tax shown in the Tax Table was equal to the tax on the midpoint of the income bracket (generally each bracket was \$50 wide), as calculated from the appropriate tax rate schedule, rounded to the nearest whole

dollar. According to the 1984 Tax Table, the tax for married taxpayers filing a joint return with \$20,000 to \$20,050 of income was \$2,466. Note that in this example, the Tax Table tax shown is greater than the tax computed from the tax rate schedule (Figure C), since the Tax Table tax was computed on the midpoint (\$20,025) of the \$20,000 to \$20,050 income bracket. The tax computed from the Tax Table or the tax rate schedules plus any "taxes from special computations" equals income tax before credits [6].

The regular and income averaging methods of tax computation were the only methods of tax computation available for Tax Year 1984 [7]. Choice of the income averaging computation permitted part of an unusually large amount of income for 1984 to be taxed at lower rates, thus resulting in a lower amount of tax due than would have resulted if taxpayers had computed their tax using the regular method. If the income averaging computation was used, the income tax before credits had to be computed from the tax rate schedules rather than the Tax Tables.

Certain income and deduction items, described as "tax preferences," were subject to the alternative minimum tax instead of tax computed from the tax rate schedules. For Tax Year 1984, the alternative minimum tax, if any, was imposed on "alternative minimum taxable income" at a 20 percent rate. Over 370,000 returns reported alternative minimum tax totaling \$4.5 billion for 1984. Tables 1 and 2 do not include any tax attributable to the alternative minimum tax, since this tax was computed on a different base.

Marginal Tax Rates

As shown in Figure C, a particular return can have portions of income taxed at many different rates. The marginal tax rate is the tax rate applied to the last dollar of income. Note that the marginal tax rate as defined in this manner for each return is based only on income included in AGI. Consequently, this marginal tax rate may differ from an effective marginal tax rate computed on a taxpayer's total income [8]. Since tax rates increase with income (from 0 to 50 percent), the marginal tax rate is the highest tax rate applied to the return. In Figure C, the taxpayers had portions of income taxed at six tax rates ranging from 0 percent to 18 percent. The marginal tax rate in this instance is 18 percent.

Marginal tax rate data for Tax Year 1984 are presented in Tables 1 and 2. Returns are classified by two different methods in Table 1. In columns 1 through 9, a return is classified by the marginal or highest rate. For example, Table 1, line 9, column 1, shows that there were 9,309,446 returns for which the marginal

tax rate was 18 percent. Columns 5 and 6 show that, for these returns, the amount of tax "generated" at the 11 through 18 percent rates totaled \$17.0 billion while the amount of tax generated solely at the marginal rate of 18 percent totaled \$2.8 billion. (Note that dollar amounts presented in this section and in the tables were rounded during statistical processing, therefore amount detail may not add to totals.) In columns 10 through 12, a return is classified by each rate that generated a tax. For example, line 9, columns 10, 11, and 12, show that 48,292,744 returns had income taxed at the 18 percent rate; \$151.1 billion of this income was taxed at the 18 percent rate and \$27.2 billion of income tax was generated at the 18 percent tax rate.

The amount of tax generated by each specific tax rate, ranging from 11 to 50 percent, as well as the corresponding number of returns and the amount of income subject to tax, are presented in Table 2. These data are classified by size of AGI. For example, line 9, columns 1, 7, 8 and 9, show that of the 4,906,140 returns with an AGI between \$14,000 and \$16,000 and with income subject to tax, 4,866,253 returns had a portion of income taxed at the 11 percent rate. These returns had \$8.0 billion of income subject to tax at the 11 percent rate, which generated \$0.9 billion of tax.

Definitions

Complete definitions of the technical terms used in this article and accompanying tables--for example, taxable income, tax generated and income averaging, are beyond the scope of this article. More extensive definitions may be found in the Statistics of Income--1984 Individual Tax Returns. Brief definitions of the major tax concepts discussed in this article follow:

Adjusted Gross Income.--Adjusted gross income (AGI) was computed by subtracting statutory adjustments (primarily business, investment or employee-related deductions, such as payments to an Individual Retirement Arrangement (IRA)), from total income recognized under the tax code. Total income included the net amounts from sources such as salaries and wages, business income, rents, royalties and, in turn, excluded, for example, most social security benefits, and a certain portion of capital gains.

Total Income Tax.--Total income tax was the sum of income tax after credits and the additional tax for tax preferences (primarily the alternative minimum tax and minimum tax on prior-year returns processed during the current-year filing period).

Average Tax Rate.--The average tax rate presented in this article was the ratio of total income tax to AGI.

Marginal Tax Rate.--The marginal tax rate presented in this article was the highest tax rate applied to any portion of income from a return. Note that the marginal tax rate, as defined for the data presented in this article, is based only on income included in AGI. As defined in this manner, the marginal tax rate may differ from an effective tax rate computed on total income.

Income Subject To Tax.--Income subject to tax was the technical term used to describe the actual tax base computed for the statistics. For taxpayers using the regular tax computation method, income subject to tax was identical to "taxable income" (AGI less the personal exemption amount, and less either allowable charitable contributions for non-itemizers or allowable itemized deductions). For taxpayers using the income averaging method, income subject to tax was specially computed for the statistics by working backwards from the tax and imputing an income from the tax reported as if income averaging had not been used.

Tax Generated.--This was the tax computed from the tax rate schedules on the amount of income subject to tax shown in the statistics. For most returns (those without one of the "taxes from special computations"), tax generated equalled income tax before credits.

DATA SOURCES AND LIMITATIONS

These statistics are based on a sample of individual income tax returns (Forms 1040, 1040A, and 1040EZ) filed with the Internal Revenue Service in 1985. Returns in the sample were stratified based on the presence or absence of Schedule C, Profit (or Loss) from Business or Profession; State for which filed; adjusted gross income or deficit, or largest of selected sources of income or loss; and size of business plus farm receipts. Returns were selected at rates ranging from 0.03 percent to 100 percent, resulting in 94,422 returns being selected from a population of 99,579,174.

Because the data presented in this article are estimates based on a sample, they are subject to sampling, as well as nonsampling, error. To make proper use of the statistical data provided, one must know the magnitude of the potential sampling error.

The following table presents approximate coefficients of variation (CV's) for frequency estimates. The approximate CV's shown here are intended only as a general indication of the reliability of the data.

For a number other than those shown, the corresponding CV's can be estimated by interpolation.

<u>Number of Returns</u>	<u>Approximate Coefficient of Variation</u>
11,430,600	0.02
1,900,900	0.05
457,200	0.10
118,800	0.20
52,800	0.30
19,000	0.50

The reliability of estimates based on samples, the use of coefficients of variation for evaluating the precision of sample estimates, and nonsampling error considerations are discussed in the Appendix.

NOTES AND REFERENCES

- [1] The Economic Recovery Tax Act of 1981 also provided for indexing of the tax rate schedules, zero bracket amount, and the exemption amount, beginning with Tax Year 1985.
- [2] For further information on tax law changes for 1984, see the Statistics of Income--1984, Individual Income Tax Returns.
- [3] A return was considered to be taxable if "total income tax" (the sum of income tax after credits and additional tax for tax preferences) was greater than zero. "Total income tax" did not include other related taxes reported on the individual income tax return, such as tax from recom-

puting prior-year investment credit, self-employment tax, social security tax on tips, etc.

- [4] Taxpayers claiming surviving spouse status used the same tax rate schedule as married taxpayers filing joint returns.
- [5] The 1984 tax rate schedules were published in the 1984 Instructions for Preparing Form 1040, page 42.
- [6] Taxes from special computations included tax on accumulation distributions of trusts, and the tax on the ordinary income part of lump-sum distributions from qualified retirement plans.
- [7] Tables 1 and 2 include returns with the regular or the income averaging tax computation and use the concept of income subject to tax. For returns with the regular method of tax computation, income subject to tax was the amount taxpayers used with the tax tables or the tax rate schedules to determine tax. Income averaging returns are shown in the same manner as returns with the regular tax computation, except that an imputed income subject to tax that does not take averaging into account is used to simplify statistical processing in determining the marginal tax rate.
- [8] For example, \$1 of capital gains income generated \$0.40 of AGI (after the capital gains exclusion) subject to the 50 percent marginal tax rate. While the stated marginal tax rate on AGI was 50 percent, the effective marginal tax rate computed on total income was 20 percent.

Table 1 — Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Tax rate classes	All returns											
	Classified by the highest marginal rate at which tax was computed									Classified by each rate at which tax was computed		
	Number of returns	Adjusted gross income	Income subject to tax		Tax generated		Income tax after credits			Number of returns	Income taxed at rate	Income tax generated at rate
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of adjusted gross income	As a percent of income subject to tax			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All marginal rates	94,178,183	2,160,786,687	1,696,397,261	247,619,147	305,502,985	74,219,127	297,322,604	13.8	17.5	94,178,183	1,696,397,261	305,502,985
0 percent	9,786,311	35,593,283	13,113,138	13,113,138	—	—	7,908	(¹)	0.1	94,178,183	254,373,153	—
11 percent	6,376,938	38,297,264	21,700,883	4,888,357	534,604	537,719	387,525	1.0	1.8	84,391,872	138,772,224	15,264,945
12 percent	5,833,339	48,032,085	30,191,522	4,563,771	1,615,960	547,653	1,278,056	2.7	4.2	78,014,934	126,028,579	15,123,429
14 percent	10,240,221	111,399,663	77,965,090	15,708,819	6,052,261	2,199,235	5,560,672	5.0	7.1	72,181,595	221,683,900	31,035,746
15 percent	3,814,228	34,160,343	28,371,322	3,578,840	2,575,589	536,826	2,504,737	7.3	8.8	22,420,735	40,791,854	6,118,778
16 percent	8,504,290	133,731,140	102,098,070	13,772,000	10,468,010	2,203,520	10,033,248	7.5	9.8	53,367,911	169,908,698	27,185,392
17 percent	1,330,112	18,364,049	13,615,052	2,043,078	1,398,748	347,323	1,166,592	6.4	8.6	4,759,235	12,673,359	2,154,471
18 percent	9,309,446	185,671,976	144,410,149	15,820,143	16,954,228	2,847,626	16,166,400	8.7	11.2	48,292,744	151,111,318	27,200,037
20 percent	3,109,210	52,707,235	45,287,431	3,554,934	5,867,513	710,987	5,719,593	10.9	12.6	14,430,222	28,965,388	5,793,078
22 percent	5,418,239	155,685,539	120,212,646	11,509,992	15,966,580	2,532,198	15,393,480	9.9	12.8	24,553,076	95,214,057	20,947,092
23 percent	2,906,798	54,462,771	48,015,520	4,413,550	6,830,155	1,015,117	6,781,568	12.5	14.1	9,833,440	26,578,804	6,113,125
24 percent	744,565	19,123,750	15,406,814	1,855,731	2,331,738	445,375	2,234,244	11.7	14.5	1,487,572	5,793,668	1,390,480
25 percent	5,867,497	202,289,968	158,729,813	15,089,958	24,002,582	3,772,489	23,421,526	11.6	14.8	19,134,837	84,968,510	21,242,127
26 percent	3,304,338	77,497,005	68,174,869	8,035,917	11,131,583	2,089,338	11,056,480	14.3	16.2	6,926,642	27,234,128	7,080,873
28 percent	4,826,648	190,455,118	152,998,146	11,764,338	25,932,478	3,294,015	25,368,437	13.3	16.6	14,010,347	60,131,783	16,836,899
30 percent	1,725,243	50,795,916	44,708,782	4,165,572	8,348,232	1,249,672	8,312,271	16.4	18.6	3,622,304	14,219,995	4,265,998
32 percent	185,203	6,977,334	5,768,747	434,900	1,118,804	139,168	1,090,528	15.6	18.9	377,817	1,455,754	465,841
33 percent	4,868,453	238,161,470	192,159,000	21,572,179	37,521,486	7,118,819	36,915,512	15.5	19.2	8,805,882	62,932,313	20,767,663
34 percent	868,672	30,861,067	27,033,018	2,015,264	5,640,502	685,190	5,621,731	18.2	20.8	1,897,061	7,465,726	2,538,347
35 percent	117,068	5,350,344	4,430,987	438,968	971,418	153,639	957,795	17.9	21.6	192,614	1,239,756	433,915
38 percent	2,628,906	156,900,739	127,911,982	13,890,038	29,713,530	5,278,214	29,260,760	18.6	22.9	4,965,818	43,045,886	16,357,437
42 percent	1,387,030	109,416,305	88,352,694	11,835,173	24,235,313	4,970,773	23,589,414	21.6	26.7	2,412,458	34,481,140	14,482,079
45 percent	307,617	36,407,612	28,869,403	3,011,183	9,171,161	1,355,032	8,943,330	24.6	31.0	753,924	13,508,789	6,078,955
48 percent	183,429	15,200,721	12,074,809	1,754,908	3,870,054	842,356	3,838,602	25.3	31.8	285,190	4,451,574	2,136,756
49 percent	230,968	37,174,803	29,817,186	4,732,806	10,717,855	2,319,075	10,422,797	28.0	35.0	432,621	15,311,314	7,502,544
50 percent	303,414	116,069,188	94,980,188	54,055,591	42,532,600	27,027,795	41,289,395	35.6	43.5	303,414	54,055,591	27,027,795
Joint returns and returns of surviving spouses												
Tax rate classes	Classified by the highest marginal rate at which tax was computed									Classified by each rate at which tax was computed		
	Number of returns	Adjusted gross income	Income subject to tax		Tax generated		Income tax after credits			Number of returns	Income taxed at rate	Income tax generated at rate
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of adjusted gross income	As a percent of income subject to tax			
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All marginal rates	45,570,608	1,507,610,058	1,159,571,004	170,460,801	221,892,363	55,358,892	215,653,440	14.3	18.6	45,570,608	1,159,571,004	221,892,363
0 percent	2,319,558	15,751,936	4,454,820	4,454,820	—	—	1,823	(¹)	(¹)	45,570,608	151,508,390	—
11 percent	1,970,664	18,664,873	8,780,270	2,080,012	227,796	228,801	174,916	0.9	2.0	43,251,050	88,768,823	9,764,570
12 percent	2,283,672	25,771,426	14,940,477	2,380,281	812,032	285,634	699,396	2.7	4.7	41,280,386	84,273,380	10,112,806
14 percent	4,724,992	69,617,015	46,065,708	10,155,769	3,701,596	1,421,808	3,433,820	4.9	7.5	38,996,714	157,524,173	22,053,384
15 percent	—	—	—	—	—	—	—	—	—	—	—	—
16 percent	4,802,590	92,596,141	66,869,727	9,718,906	6,763,500	1,555,025	6,371,600	6.9	9.5	34,271,722	130,542,347	20,886,776
17 percent	—	—	—	—	—	—	—	—	—	—	—	—
18 percent	5,212,267	126,325,360	94,394,139	10,997,867	11,051,608	1,979,616	10,512,585	8.3	11.1	29,469,132	112,876,700	20,317,806
20 percent	—	—	—	—	—	—	—	—	—	—	—	—
22 percent	5,344,400	154,658,698	119,400,246	11,443,366	15,859,757	2,517,540	15,286,965	9.9	12.8	24,256,865	94,658,212	20,824,807
23 percent	—	—	—	—	—	—	—	—	—	—	—	—
24 percent	—	—	—	—	—	—	—	—	—	—	—	—
25 percent	5,810,540	201,225,472	157,961,171	15,021,887	23,886,903	3,755,472	23,308,401	11.6	14.8	18,912,465	84,462,089	21,115,522
26 percent	—	—	—	—	—	—	—	—	—	—	—	—
28 percent	4,411,575	178,128,598	142,767,247	10,861,155	24,170,416	3,041,123	23,648,892	13.3	16.6	13,101,925	56,920,010	15,937,603
30 percent	—	—	—	—	—	—	—	—	—	—	—	—
32 percent	—	—	—	—	—	—	—	—	—	—	—	—
33 percent	4,823,980	237,067,473	191,284,356	21,480,260	37,351,663	7,088,486	36,747,142	15.5	19.2	8,690,350	62,463,782	20,613,048
34 percent	—	—	—	—	—	—	—	—	—	—	—	—
35 percent	—	—	—	—	—	—	—	—	—	—	—	—
38 percent	2,120,425	135,399,894	109,309,778	12,194,313	25,353,527	4,633,839	24,924,412	18.4	22.8	3,866,370	36,986,732	14,054,958
42 percent	1,030,076	89,701,698	71,705,014	9,900,454	19,781,824	4,158,191	19,215,051	21.4	26.8	1,745,945	28,226,700	11,855,214
45 percent	290,720	35,056,954	27,795,059	2,909,427	8,844,550	1,309,242	8,620,445	24.6	31.0	715,869	13,027,974	5,862,588
48 percent	—	—	—	—	—	—	—	—	—	—	—	—
49 percent	227,613	36,904,521	29,601,594	4,700,732	10,640,694	2,303,359	10,347,178	28.0	35.0	425,149	15,170,140	7,433,369
50 percent	197,536	90,739,998	74,241,399	42,161,552	33,446,497	21,080,776	32,360,813	35.7	43.6	197,536	42,161,552	21,080,776

Footnote(s) at end of table.

Table 1 — Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Tax rate classes	Separate returns of husbands and wives										Classified by each rate at which tax was computed		
	Classified by the highest marginal rate at which tax was computed												
	Number of returns	Adjusted gross income	Income subject to tax		Tax generated		Income tax after credits			Number of returns	Income taxed at rate	Income tax generated at rate	
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of adjusted gross income	As a percent of income subject to tax				
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	
All marginal rates	815,674	12,109,379	9,101,467	1,985,860	1,925,352	728,094	1,882,050	15.5	20.7	815,674	9,101,467	1,925,352	
0 percent	119,930	347,670	95,545	95,545	—	—	()	(¹)	(¹)	815,674	1,278,310	—	
11 percent	36,936	144,273	86,387	23,596	2,576	2,596	2,617	1.8	3.0	695,744	715,345	78,688	
12 percent	64,772	366,207	219,134	41,011	12,368	4,921	10,706	2.9	4.9	658,808	664,749	79,770	
14 percent	104,354	787,181	520,889	124,344	42,564	17,408	39,046	5.0	7.5	594,036	1,177,160	164,802	
15 percent	—	—	—	—	—	—	—	—	—	—	—	—	
16 percent	113,412	1,073,939	779,319	104,518	78,197	16,723	77,346	7.2	9.9	489,682	875,872	140,139	
17 percent	—	—	—	—	—	—	—	—	—	—	—	—	
18 percent	80,059	1,011,197	714,742	74,270	83,023	13,369	81,492	8.1	11.4	376,270	696,313	125,336	
20 percent	—	—	—	—	—	—	—	—	—	—	—	—	
22 percent	73,839	1,026,841	812,400	66,626	106,822	14,658	106,515	10.4	13.1	296,211	555,845	122,286	
23 percent	—	—	—	—	—	—	—	—	—	—	—	—	
24 percent	—	—	—	—	—	—	—	—	—	—	—	—	
25 percent	56,957	1,064,496	768,642	68,071	115,678	17,018	113,125	10.6	14.7	222,372	506,421	126,605	
26 percent	—	—	—	—	—	—	—	—	—	—	—	—	
28 percent	49,883	946,513	815,941	70,190	139,092	19,653	138,692	14.7	17.0	165,415	376,350	105,378	
30 percent	—	—	—	—	—	—	—	—	—	—	—	—	
32 percent	—	—	—	—	—	—	—	—	—	—	—	—	
33 percent	44,473	1,093,997	874,644	91,919	169,823	30,333	168,371	15.4	19.3	115,532	468,532	154,615	
34 percent	—	—	—	—	—	—	—	—	—	—	—	—	
35 percent	—	—	—	—	—	—	—	—	—	—	—	—	
38 percent	38,636	1,140,662	964,078	79,314	218,894	30,139	216,346	19.0	22.4	71,059	309,517	117,617	
42 percent	22,065	958,899	796,897	134,947	224,008	56,678	220,204	23.0	27.6	32,423	267,530	112,362	
45 percent	*2,886	*176,221	*140,215	*16,694	*44,914	*7,512	*44,828	*25.4	*32.0	10,358	105,611	47,525	
48 percent	—	—	—	—	—	—	—	—	—	—	—	—	
49 percent	3,355	270,282	215,592	32,074	77,161	15,716	75,619	28.0	35.1	7,472	141,174	69,175	
50 percent	4,117	1,701,001	1,297,040	962,740	610,231	481,370	587,142	34.5	45.3	4,117	962,740	481,370	
Tax rate classes	Returns of heads of households										Classified by each rate at which tax was computed		
	Classified by the highest marginal rate at which tax was computed												
	Number of returns	Adjusted gross income	Income subject to tax		Tax generated		Income tax after credits			Number of returns	Income taxed at rate	Income tax generated at rate	
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of adjusted gross income	As a percent of income subject to tax				
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	
All marginal rates	8,741,913	135,004,165	100,599,552	14,536,933	14,149,832	3,076,826	12,908,987	9.6	12.8	8,741,913	100,599,552	14,149,832	
0 percent	989,689	4,315,398	1,250,228	1,250,228	—	—	()	(¹)	(¹)	8,741,913	19,080,343	—	
11 percent	932,230	5,973,661	3,084,851	940,722	103,044	103,479	14,185	0.2	0.5	7,752,224	15,262,709	1,678,898	
12 percent	1,040,789	9,224,475	5,619,775	1,040,304	364,773	124,836	151,056	1.6	2.7	6,819,994	13,176,634	1,581,196	
14 percent	1,019,970	10,970,105	7,693,100	1,063,295	640,981	148,861	468,749	4.3	6.1	5,779,205	11,533,612	1,614,706	
15 percent	—	—	—	—	—	—	—	—	—	—	—	—	
16 percent	—	—	—	—	—	—	—	—	—	—	—	—	
17 percent	1,330,112	18,364,049	13,615,052	2,043,078	1,398,748	347,323	1,166,592	6.4	8.6	4,759,235	12,673,359	2,154,471	
18 percent	1,168,366	19,907,500	15,561,523	1,774,804	1,858,789	319,465	1,653,053	8.3	10.6	3,429,123	9,009,227	1,621,661	
20 percent	773,185	15,949,077	12,735,391	1,137,616	1,691,649	227,523	1,590,642	10.0	12.5	2,260,757	5,897,847	1,179,569	
22 percent	—	—	—	—	—	—	—	—	—	—	—	—	
23 percent	—	—	—	—	—	—	—	—	—	—	—	—	
24 percent	744,565	19,123,750	15,406,814	1,855,731	2,331,738	445,375	2,234,244	11.7	14.5	1,487,572	5,793,668	1,390,480	
25 percent	—	—	—	—	—	—	—	—	—	—	—	—	
26 percent	—	—	—	—	—	—	—	—	—	—	—	—	
28 percent	365,190	11,380,007	9,414,958	832,993	1,622,971	233,238	1,580,853	13.9	16.8	743,007	2,835,423	793,919	
30 percent	—	—	—	—	—	—	—	—	—	—	—	—	
32 percent	185,203	6,977,334	5,768,747	434,900	1,118,804	139,168	1,090,529	15.6	18.9	377,817	1,455,754	465,841	
33 percent	—	—	—	—	—	—	—	—	—	—	—	—	
34 percent	—	—	—	—	—	—	—	—	—	—	—	—	
35 percent	117,068	5,350,344	4,430,987	438,968	971,418	153,639	957,795	17.9	21.6	192,614	1,239,756	433,915	
38 percent	—	—	—	—	—	—	—	—	—	—	—	—	
42 percent	47,849	3,054,251	2,420,438	281,587	630,031	118,267	623,199	20.4	25.7	75,546	721,970	303,227	
45 percent	14,011	1,174,437	934,128	85,062	281,697	38,278	278,057	23.7	29.8	27,697	375,205	168,842	
48 percent	6,652	746,322	616,538	72,405	213,783	34,754	210,408	28.2	34.1	13,686	258,806	124,227	
49 percent	—	—	—	—	—	—	—	—	—	—	—	—	
50 percent	7,034	2,493,455	2,047,021	1,285,239	921,404	642,619	889,623	35.7	43.5	7,034	1,285,239	642,619	

Footnote(s) at end of table.

Table 1 — Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Tax rate classes	Returns of single persons											
	Classified by the highest marginal rate at which tax was computed									Classified by each rate at which tax was computed		
	Number of returns	Adjusted gross income	Income subject to tax		Tax generated		Income tax after credits			Number of returns	Income taxed at rate	Income tax generated at rate
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of adjusted gross income	As a percent of income subject to tax			
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All marginal rates	39,049,988	506,063,085	427,125,238	60,635,554	67,535,439	15,055,315	66,878,127	13.2	15.7	39,049,988	427,125,238	67,535,439
0 percent	6,357,134	15,178,279	7,312,545	7,312,545	—	—	6,085	(¹)	0.1	39,049,988	82,506,109	—
11 percent	3,437,108	13,514,457	9,749,375	1,844,027	201,188	202,843	195,807	1.4	2.0	32,692,854	34,025,348	3,742,788
12 percent	2,444,106	12,669,977	9,412,136	1,102,175	426,787	132,261	416,898	3.3	4.4	29,255,746	27,913,815	3,349,658
14 percent	4,390,905	30,025,362	23,685,393	4,365,411	1,667,120	611,158	1,619,056	5.4	6.8	26,811,640	51,448,955	7,202,854
15 percent	3,814,228	34,160,343	28,371,322	3,578,840	2,575,589	536,826	2,504,737	7.3	8.8	22,420,735	40,791,854	6,118,778
16 percent	3,588,288	40,061,060	34,449,024	3,948,576	3,626,313	631,772	3,584,303	8.9	10.4	18,606,507	38,490,479	6,158,477
17 percent	—	—	—	—	—	—	—	—	—	—	—	—
18 percent	2,848,754	38,427,919	33,739,745	2,973,202	3,960,807	535,176	3,919,269	10.2	11.6	15,018,219	28,529,078	5,135,234
20 percent	2,336,025	36,758,158	32,552,040	2,417,318	4,175,864	483,464	4,128,950	11.2	12.7	12,169,465	23,067,542	4,613,508
22 percent	—	—	—	—	—	—	—	—	—	—	—	—
23 percent	2,906,798	54,462,771	48,015,520	4,413,550	6,830,155	1,015,117	6,781,568	12.5	14.1	9,833,440	26,578,804	6,113,125
24 percent	—	—	—	—	—	—	—	—	—	—	—	—
25 percent	—	—	—	—	—	—	—	—	—	—	—	—
26 percent	3,304,338	77,497,005	68,174,869	8,035,917	11,131,583	2,089,338	11,056,480	14.3	16.2	6,926,642	27,234,128	7,080,873
28 percent	—	—	—	—	—	—	—	—	—	—	—	—
30 percent	1,725,243	50,795,916	44,708,782	4,165,572	8,348,232	1,249,672	8,312,271	16.4	18.6	3,622,304	14,219,995	4,265,998
32 percent	—	—	—	—	—	—	—	—	—	—	—	—
33 percent	—	—	—	—	—	—	—	—	—	—	—	—
34 percent	868,672	30,861,067	27,033,018	2,015,264	5,640,502	685,190	5,621,731	18.2	20.8	1,897,061	7,465,726	2,538,347
35 percent	—	—	—	—	—	—	—	—	—	—	—	—
38 percent	469,845	20,360,182	17,638,125	1,616,411	4,141,110	614,236	4,120,002	20.2	23.4	1,028,389	5,749,636	2,184,862
42 percent	287,040	15,701,458	13,430,345	1,518,185	3,599,450	637,638	3,530,960	22.5	26.3	558,544	5,264,940	2,211,275
45 percent	—	—	—	—	—	—	—	—	—	—	—	—
48 percent	176,777	14,454,399	11,458,271	1,682,503	3,656,271	807,601	3,628,193	25.1	31.7	271,504	4,192,769	2,012,529
49 percent	—	—	—	—	—	—	—	—	—	—	—	—
50 percent	94,727	21,134,733	17,394,728	9,646,060	7,554,468	4,823,030	7,451,816	35.3	42.8	94,727	9,646,060	4,823,030

* Estimate should be used with caution because of the small number of sample returns on which it is based.

() Less than \$500.

(¹) Less than 0.05 percent.

NOTE: Detail may not add to total because of rounding.

Table 2 — All Returns With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns with income subject to tax	Taxable income	Income subject to tax	Tax generated at all rates	Tax generated at specified rate							
					0 percent		11 percent			12 percent		
					Number of returns	Income subject to tax	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	94,178,183	1,701,365,731	1,696,397,261	305,502,985	94,178,183	254,373,153	84,391,872	138,772,224	15,264,945	78,014,934	126,028,579	15,123,429
Under \$2,000	2,911,739	2,111,205	2,111,177	12,741	2,911,739	1,994,234	268,178	116,942	12,864	—	—	—
\$2,000 under \$4,000	6,172,053	11,623,492	11,623,730	110,277	6,172,053	10,631,605	1,914,994	831,668	91,483	214,764	138,118	16,574
\$4,000 under \$6,000	6,573,321	21,802,911	21,811,268	863,755	6,573,321	14,257,374	5,162,070	5,015,007	551,651	3,216,581	2,044,047	245,286
\$6,000 under \$8,000	6,564,757	32,142,460	32,143,438	2,008,719	6,564,757	15,772,701	5,650,846	6,610,967	727,206	4,529,426	4,243,583	509,230
\$8,000 under \$10,000	6,407,343	42,890,843	42,911,327	3,381,086	6,407,343	16,439,918	6,115,349	8,484,887	933,338	5,296,542	5,798,007	695,761
\$10,000 under \$12,000	5,917,123	50,144,574	50,120,503	4,540,132	5,917,123	15,690,677	5,812,622	8,936,357	982,999	5,591,098	7,484,006	898,081
\$12,000 under \$14,000	5,600,201	57,265,993	57,211,297	5,809,710	5,600,201	14,897,317	5,544,704	8,778,459	965,631	5,406,785	8,107,118	972,854
\$14,000 under \$16,000	4,906,140	58,840,402	58,847,948	6,449,614	4,906,140	13,459,290	4,866,253	8,014,841	881,632	4,812,940	7,600,976	912,117
\$16,000 under \$18,000	4,790,073	65,596,107	65,564,384	7,675,146	4,790,073	13,365,383	4,767,900	8,092,216	890,144	4,738,176	7,799,164	935,900
\$18,000 under \$20,000	4,199,349	64,870,929	64,688,354	8,037,345	4,199,349	11,938,346	4,190,017	7,156,008	787,161	4,166,620	6,963,123	835,575
\$20,000 under \$25,000	8,796,271	160,986,305	160,639,540	21,559,424	8,796,271	25,830,001	8,779,179	15,561,840	1,711,802	8,751,087	15,193,435	1,823,212
\$25,000 under \$30,000	7,623,149	168,006,165	167,694,589	24,429,892	7,623,149	23,265,926	7,611,323	14,124,302	1,553,673	7,597,332	13,907,089	1,668,851
\$30,000 under \$40,000	11,062,400	305,242,257	304,606,880	49,516,772	11,062,400	35,269,815	11,058,233	21,559,449	2,371,539	11,048,528	21,378,098	2,565,372
\$40,000 under \$50,000	5,958,623	210,324,094	209,677,878	39,198,306	5,958,623	19,532,040	5,958,160	11,990,686	1,318,975	5,953,957	11,932,188	1,431,863
\$50,000 under \$75,000	4,649,215	214,921,141	213,958,004	47,768,199	4,649,215	15,331,484	4,647,030	9,408,083	1,034,889	4,645,940	9,369,914	1,124,390
\$75,000 under \$100,000	1,045,968	69,194,901	68,750,236	18,949,643	1,045,968	3,431,122	1,044,999	2,095,608	230,517	1,044,857	2,085,344	250,241
\$100,000 under \$200,000	758,232	77,469,537	76,620,232	25,735,462	758,232	2,482,586	757,959	1,517,878	166,967	757,667	1,510,319	181,238
\$200,000 under \$500,000	198,561	44,194,722	43,786,195	18,409,031	198,561	642,607	198,401	391,243	43,037	198,386	388,805	46,657
\$500,000 under \$1,000,000	28,935	15,798,723	15,717,240	7,349,184	28,935	93,471	28,926	56,972	6,267	28,919	56,623	6,795
\$1,000,000 or more	14,730	27,938,970	27,913,041	13,698,640	14,730	47,254	14,729	28,809	3,169	14,729	28,622	3,435

Size of adjusted gross income	Tax generated at specified rate — Continued											
	14 percent			15 percent			16 percent			17 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	72,181,595	221,683,900	31,035,746	22,420,735	40,791,854	6,118,778	53,367,911	169,908,698	27,185,392	4,759,235	12,673,359	2,154,471
Under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	67,612	22,339	3,128	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000	1,138,714	482,729	67,582	*31,816	*10,026	*1,504	*3,977	*2,084	*333	—	—	—
\$6,000 under \$8,000	3,767,131	5,261,266	736,577	789,982	228,511	34,277	48,871	26,409	4,226	—	—	—
\$8,000 under \$10,000	4,077,811	7,691,386	1,076,794	3,258,224	4,167,051	625,058	751,636	313,473	50,156	*19,886	*3,770	*641
\$10,000 under \$12,000	4,603,842	8,336,069	1,167,050	2,946,830	5,700,629	855,094	2,704,031	3,691,270	590,603	230,682	180,371	30,663
\$12,000 under \$14,000	5,095,952	10,548,867	1,476,841	2,637,476	5,220,879	783,132	2,652,452	5,781,563	925,050	701,134	1,160,071	197,212
\$14,000 under \$16,000	4,664,997	12,189,010	1,706,461	2,108,646	4,204,231	630,635	2,808,328	5,426,074	868,172	653,032	1,729,568	294,027
\$16,000 under \$18,000	4,657,594	13,670,390	1,913,855	1,846,662	3,685,697	552,855	3,450,024	7,066,802	1,130,688	680,096	2,014,528	342,470
\$18,000 under \$20,000	4,152,152	12,785,255	1,789,936	1,568,476	3,126,490	468,973	3,372,959	9,061,658	1,449,865	474,688	1,444,812	245,618
\$20,000 under \$25,000	8,703,196	29,133,694	4,078,717	2,774,867	5,544,615	831,692	7,681,230	24,835,996	3,973,759	786,207	2,389,211	406,166
\$25,000 under \$30,000	7,578,712	27,313,000	3,823,820	1,811,210	3,618,778	542,817	6,976,279	24,872,497	3,979,600	521,169	1,607,783	273,323
\$30,000 under \$40,000	11,037,105	42,803,560	5,992,498	1,604,469	3,202,318	480,348	10,539,863	40,039,356	6,406,297	451,789	1,398,028	237,665
\$40,000 under \$50,000	5,950,585	24,144,363	3,380,211	505,053	1,010,106	151,516	5,804,181	22,852,965	3,656,474	137,430	426,033	72,426
\$50,000 under \$75,000	4,642,144	19,022,158	2,663,102	341,075	680,628	102,094	4,560,176	18,052,675	2,888,428	74,756	231,251	39,313
\$75,000 under \$100,000	1,044,532	4,245,990	594,439	96,120	192,240	28,836	1,030,708	4,046,742	647,479	12,775	39,603	6,732
\$100,000 under \$200,000	757,496	3,070,468	429,866	70,427	140,854	21,128	745,406	2,920,956	467,353	11,428	35,426	6,022
\$200,000 under \$500,000	198,373	790,341	110,648	24,110	48,220	7,233	195,009	753,455	120,553	3,311	10,264	1,745
\$500,000 under \$1,000,000	28,919	114,977	16,097	3,446	6,890	1,034	28,373	109,511	17,522	535	1,659	282
\$1,000,000 or more	14,728	58,037	8,125	1,846	3,691	554	14,408	55,211	8,834	317	983	167

Footnote(s) at end of table.

Table 2 — All Returns With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Tax generated at specified rate — Continued											
	18 percent			20 percent			22 percent			23 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Total	48,292,744	151,111,318	27,200,037	14,430,222	28,965,388	5,793,078	24,553,076	95,214,057	20,947,092	9,833,440	26,578,804	6,113,125
Under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$8,000	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$10,000	27,276	12,834	2,310	—	—	—	—	—	—	—	—	—
\$10,000 under \$12,000	262,703	93,536	16,837	—	—	—	15,909	7,589	1,670	—	—	—
\$12,000 under \$14,000	2,375,096	2,649,192	476,855	85,768	13,471	2,694	39,982	48,618	10,696	—	—	—
\$14,000 under \$16,000	2,427,838	4,436,290	798,532	1,709,609	1,707,385	341,477	25,569	41,118	9,046	14,745	9,166	2,108
\$16,000 under \$18,000	2,439,713	5,120,748	921,735	1,874,614	3,427,942	685,588	31,852	56,644	12,462	1,359,659	1,233,813	283,777
\$18,000 under \$20,000	2,581,311	4,950,196	891,035	1,803,283	3,550,949	710,190	35,004	76,510	16,832	1,424,850	3,364,784	773,900
\$20,000 under \$25,000	7,486,298	18,567,876	3,342,218	3,364,085	7,349,329	1,469,866	1,010,917	1,172,862	258,030	2,637,178	8,067,313	1,855,482
\$25,000 under \$30,000	7,236,073	23,935,583	4,308,405	2,281,805	5,224,218	1,044,844	3,729,502	10,504,789	2,311,054	1,780,757	5,582,115	1,283,887
\$30,000 under \$40,000	10,861,363	41,028,764	7,385,177	2,035,632	4,750,691	950,138	8,412,615	34,116,760	7,505,687	1,582,233	5,019,002	1,154,371
\$40,000 under \$50,000	5,927,922	23,592,192	4,246,595	638,579	1,491,107	298,221	5,237,828	22,816,505	5,019,631	500,291	1,600,357	368,082
\$50,000 under \$75,000	4,627,287	18,617,184	3,351,093	412,918	949,169	189,834	4,202,395	18,424,617	4,053,416	338,324	1,077,019	247,714
\$75,000 under \$100,000	1,042,071	4,155,092	747,917	108,714	242,040	48,408	930,378	4,084,282	898,542	95,770	306,450	70,484
\$100,000 under \$200,000	755,908	3,005,757	541,036	81,664	184,055	36,811	672,907	2,951,605	649,353	70,240	224,766	51,696
\$200,000 under \$500,000	198,256	776,002	139,680	27,417	61,217	12,243	170,739	748,503	164,671	24,106	77,101	17,733
\$500,000 under \$1,000,000	28,908	112,987	20,338	3,975	8,929	1,786	24,922	108,985	23,977	3,443	11,018	2,534
\$1,000,000 or more	14,721	57,085	10,275	2,161	4,867	977	12,557	54,670	12,027	1,844	5,901	1,357

Size of adjusted gross income	Tax generated at specified rate — Continued											
	24 percent			25 percent			26 percent			28 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total	1,487,572	5,793,668	1,390,480	19,134,837	84,968,510	21,242,127	6,926,642	27,234,128	7,080,873	14,010,347	60,131,783	16,836,899
Under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$8,000	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$12,000	—	—	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$14,000	—	—	—	12,707	5,741	1,435	—	—	—	—	—	—
\$14,000 under \$16,000	—	—	—	11,932	25,415	6,354	—	—	—	7,954	4,585	1,284
\$16,000 under \$18,000	—	—	—	15,944	20,656	5,164	3,978	5,215	1,356	4,013	5,184	1,452
\$18,000 under \$20,000	18,384	4,048	972	33,896	75,950	18,987	340,500	150,372	39,097	22,359	37,807	10,586
\$20,000 under \$25,000	373,095	725,101	174,024	62,301	156,971	39,243	2,295,012	5,859,799	1,523,548	54,879	121,121	33,914
\$25,000 under \$30,000	423,280	1,684,147	404,195	1,001,226	1,232,811	308,203	1,702,110	7,859,812	2,043,551	187,222	308,876	86,485
\$30,000 under \$40,000	432,945	2,118,355	508,405	6,892,373	25,961,006	6,490,251	1,553,856	7,925,448	2,060,616	3,072,118	7,855,008	2,199,402
\$40,000 under \$50,000	136,928	720,106	172,825	5,117,929	25,977,750	6,494,437	499,538	2,630,045	683,812	4,660,906	20,558,583	5,756,403
\$50,000 under \$75,000	74,587	391,645	93,995	4,177,899	21,958,015	5,489,504	336,294	1,768,079	459,701	4,170,092	21,582,445	6,043,085
\$75,000 under \$100,000	12,775	67,704	16,249	928,333	4,904,392	1,226,098	95,763	507,539	131,960	936,462	4,935,696	1,381,995
\$100,000 under \$200,000	11,421	60,531	14,528	672,115	3,551,440	887,860	70,239	372,256	96,787	682,116	3,602,685	1,008,752
\$200,000 under \$500,000	3,310	17,543	4,210	170,710	901,255	225,314	24,065	127,541	33,161	173,909	918,236	257,106
\$500,000 under \$1,000,000	530	2,809	674	24,917	131,268	32,817	3,443	18,248	4,744	25,447	134,047	37,533
\$1,000,000 or more	317	1,680	403	12,555	65,841	16,460	1,844	9,773	2,541	12,870	67,509	18,903

Footnote(s) at end of table.

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Tax generated at specified rate — Continued								
	35 percent			38 percent			42 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
Total	192,614	1,239,756	433,915	4,965,818	43,045,886	16,357,437	2,412,458	34,481,140	14,482,079
Under \$2,000	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000	—	—	—	—	—	—	—	—	—
\$6,000 under \$8,000	—	—	—	—	—	—	—	—	—
\$8,000 under \$10,000	—	—	—	—	—	—	—	—	—
\$10,000 under \$12,000	—	—	—	—	—	—	—	—	—
\$12,000 under \$14,000	—	—	—	—	—	—	—	—	—
\$14,000 under \$16,000	—	—	—	—	—	—	—	—	—
\$16,000 under \$18,000	—	—	—	—	—	—	—	—	—
\$18,000 under \$20,000	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000	—	—	—	7,422	4,923	1,871	—	—	—
\$30,000 under \$40,000	17,738	19,529	6,835	14,585	23,954	9,102	10,709	39,847	16,736
\$40,000 under \$50,000	77,172	314,130	109,945	401,910	4,012,726	1,572,726	117,409	330,397	138,767
\$50,000 under \$75,000	69,619	610,569	213,699	2,404,127	15,568,282	5,915,947	538,992	3,563,848	1,496,816
\$75,000 under \$100,000	12,738	134,950	47,233	976,458	12,128,612	4,608,872	780,961	8,820,832	3,704,745
\$100,000 under \$200,000	11,235	117,200	41,020	733,437	9,786,774	3,718,974	723,757	15,998,191	6,719,240
\$200,000 under \$500,000	3,265	34,401	12,400	194,274	2,583,931	981,894	197,096	4,692,290	1,970,762
\$500,000 under \$1,000,000	530	5,617	1,966	28,320	376,564	143,094	28,829	687,637	288,808
\$1,000,000 or more	317	3,360	1,176	14,393	189,929	72,173	14,705	348,097	146,207

Footnote(s) at end of table.

Table 2 — All Returns With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Tax generated at specified rate — Continued											
	45 percent			48 percent			49 percent			50 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
Total	753,924	13,508,789	6,078,955	285,190	4,451,574	2,136,756	432,621	15,311,314	7,502,544	303,414	54,055,591	27,027,795
Under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$8,000	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$12,000	—	—	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$14,000	—	—	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$16,000	—	—	—	—	—	—	—	—	—	—	—	—
\$16,000 under \$18,000	—	—	—	—	—	—	—	—	—	—	—	—
\$18,000 under \$20,000	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	—	—	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000	—	—	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$40,000	—	—	—	—	—	—	—	—	—	—	—	—
\$40,000 under \$50,000	—	—	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$75,000	9,270	46,411	20,885	93,453	470,132	225,663	*1,182	*4,926	*2,414	—	—	—
\$75,000 under \$100,000	41,373	212,281	95,527	82,575	1,403,684	673,768	*1,724	*18,377	*9,005	15,578	80,480	40,240
\$100,000 under \$200,000	493,963	8,328,162	3,747,673	76,086	1,803,459	865,660	227,124	5,040,287	2,469,741	80,013	2,061,063	1,030,531
\$200,000 under \$500,000	171,148	4,023,236	1,810,456	26,962	612,480	293,990	165,334	8,292,767	4,063,456	164,661	14,823,204	7,411,602
\$500,000 under \$1,000,000	25,324	597,001	268,650	3,957	104,704	50,258	24,735	1,299,066	636,542	28,508	11,376,711	5,688,355
\$1,000,000 or more	12,846	301,698	135,764	2,157	57,116	27,416	12,522	655,892	321,387	14,654	25,714,133	12,857,067

* Estimate should be used with caution because of the small number of sample returns on which it is based.
NOTE: Detail may not add to total because of rounding.